

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 10-2003

Arthur M. Winstead Jr., CPA, Appointed to Board

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that Governor Michael F. Easley has appointed Arthur M. Winstead, Jr., CPA, of Greensboro, to the Board.

Winstead, whose term will expire June 30, 2006, took the Oath of Office at the September 22, 2003, Board meeting.

He replaced Barton W. Baldwin, CPA, who had served on the Board since 1994 (see page 5).

Certified as a North Carolina CPA in 1980, Winstead graduated from the University of North Carolina at Greensboro (UNC-G) with a Bachelor of Science in Business with a concentration in accounting and a minor in political science.

He joined the CPA firm, Davenport, Marvin, Joyce and Co., LLP, in 1978 and became a partner in 1984.

Winstead is a General Services Partner in the firm's Greensboro office, the Partner-in-Charge of the Burlington office, and the firm-wide Accounting and Auditing Partner.

Winstead, who is a member of the American Institute of CPAs (AICPA) and the North Carolina Association of CPAs (NCACPA), is active in numerous local, state, and national civic organizations.

He is a member of the UNC-G Excellence Foundation and Bryan School of

Business Advisory Board; a member of the City of Greensboro Comprehensive Growth Plan Steering Committee; a member of the City of Greensboro Chamber of Commerce Governmental Liaison Committee; a member of the Greater Greensboro Community Foundation Development Committee; a member of the Greensboro Sports Council; a member of the Greensboro 100 Club; the founding member of the Noah's Ark Investment Club; a member of Guilford Park Presbyterian Church; a life member and past president of the Greensboro Jaycees; and a member, past president and past treasurer of the Guilford County Democratic Party.

In addition, Winstead is a past member of the UNC-G Board of Visitors; a past chair of the Greensboro Coliseum Commission; a past member of the City of Greensboro Visions Bond Committee; a past member of the Piedmont/Triad Juvenile Diabetes Foundation Board of Directors; and a past member of the City of Greensboro Community Planning and Development Committee.

Winstead has also been active in the American Cancer Society; the City of Greensboro Human Services Committee; the Greensboro City Center Committee; the Greensboro One Task Force; the Greensboro Transit Authority; the Old North State Council of Boy Scouts; and the Community Development Commission.



Arthur M. Winstead, Jr., CPA

www.cpaboard.state.nc.us

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Disciplinary Actions

Cox Gibbs & Thomas CPAs, PLLC
Durham, NC 09/22/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Firm is a licensed certified public accounting firm in North Carolina ("the Firm") that, at the time of the facts in this matter, consisted of three individual partners.
2. In November 2001, a non-profit company contacted the Firm regarding the possibility of the Firm conducting an audit of the non-profit company.
3. Prior to accepting the engagement, the Firm performed, and documented, an assessment for the purpose of determining independence with respect to the non-profit company ("Independence Assessment").
4. The Independence Assessment included, but was not limited to, independence guidance contained in Practitioner's Publishing Company, *Guide to Non-Profit Audits*.
5. The Firm completed the audit in March of 2002.
6. After the Firm had issued the audit and in response to a Board inquiry regarding the audit, the firm provided the Board with a copy of its Independence Assessment.
7. The Board acknowledges that the Firm recognized the possibility of an independence questions and the Firm made efforts to address that question.
8. The Firm contends that neither it nor its individual members intentionally violated any statutes or rules regarding independence.
9. The Firm desires to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Board has concluded that the Firm's actions, as set out above, constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0402(a) and (c).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and the Firm agree to the following Order:

1. The Firm shall receive a censure.
2. The Firm shall reimburse the Board for administrative costs incurred in the investigation of this matter in the amount of \$1,000.00.

Stan L. Gainey, #5149
Gastonia, NC 09/22/03

THIS CAUSE, coming before the Board on September 22, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Stan L. Gainey is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Stan L. Gainey failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.

3. Stan L. Gainey has subsequently failed to provide documentation to the Board that his SQR has been completed and is in excess of 120 days from the required completion date.

CONCLUSIONS OF LAW

1. Stan L. Gainey's failure to timely obtain an SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M.0102.

BASED ON THE FOREGOING, the Board orders that:

1. Stan L. Gainey's certificate is suspended for at least thirty (30) days from the date this Order is approved and until the required SQR compliance information is received by the Board.
2. If Stan L. Gainey fails to return his suspended certificate within fifteen (15) days of the receipt of this Order, the thirty (30) day suspension will be extended by the number of days that his certificate is late in being returned to the Board office.
3. If Stan L. Gainey returns his suspended certificate within fifteen (15) days of the receipt of this Order, Stan L. Gainey can, after at least thirty (30) days, and the completion of his firm's SQR, apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form;
 - b. Payment of the application fee;
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceeding the application, including an eight (8)-hour accountancy law course pursuant to 21 NCAC 8F .0504.
4. If Stan L. Gainey returns his suspended certificate in excess of fifteen (15) days of the receipt of this Order, Stan L. Gainey can, after at least thirty (30) days, and the completion of his firm's SQR, apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form (which includes statements regarding use of title during forfeiture),
- b. Payment of the application fee,
- c. Three (3) moral character affidavits (on forms provided by Board),
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8)-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
- e. Consent Order requiring payment of at least \$100.00 in administrative costs.

Patti D. Royster, #24374
Lincolnton, NC 09/22/03

THIS CAUSE coming before the Board on September 22, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Patti D. Royster is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Patti D. Royster failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.
3. Patti D. Royster has subsequently failed to provide documentation to the Board that her SQR has been completed and is in excess of 120 days from the required completion date.

CONCLUSIONS OF LAW

1. Patti D. Royster's failure to timely obtain an SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M.0102.

BASED ON THE FOREGOING, the Board orders that:

1. Patti D. Royster's certificate is suspended for at least thirty (30) days from the date this Order is approved and until the required SQR compliance information is received by the Board.

2. If Patti D. Royster fails to return her suspended certificate within fifteen (15) days of the receipt of this Order, the thirty (30) day suspension will be extended by the number of days that her certificate is late in being returned to the Board office.

3. If Patti D. Royster returns her suspended certificate within fifteen (15) days of the receipt of this Order, Patti D. Royster can, after at least thirty (30) days, and the completion of her firm's SQR, apply to return her certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8)-hour accountancy law course pursuant to 21 NCAC 8F .0504.

4. If Patti D. Royster returns her suspended certificate in excess of fifteen (15) days of the receipt of this Order, Patti D. Royster can, after at least thirty (30) days, and the completion of her firm's SQR, apply to return her certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form (which includes statements regarding use of title during forfeiture),
- b. Payment of the application fee,
- c. Three (3) moral character affidavits (on forms provided by Board),
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8)-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
- e. Consent Order requiring payment of at least \$100.00 in administrative costs.

Name Not Published 09/22/03

THIS CAUSE coming before the Board on September 22, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.

3. Respondent subsequently provided documentation to the Board that his firm's SQR was completed in excess of 120 days from the required completion date.

CONCLUSIONS OF LAW

1. Respondent's failure to timely obtain an SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M.0102.

BASED ON THE FOREGOING, the Board orders that:

1. Respondent's certificate is suspended for 30 days; however, said suspension is stayed based on the completion of his firm's SQR.
2. Respondent shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.
3. Respondent's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.
4. Respondent shall pay a one hundred dollar (\$100.00) civil penalty.

New Securities Bill Becomes Law

Governor Michael F. Easley recently signed into law a bill designed to crack down on securities fraud in North Carolina.

Senate Bill 925 strengthens the North Carolina Securities Act by increasing the penalty for securities fraud cases involving at least \$100,000 to a class C felony, which carries mandatory jail time for those convicted.

The language of the bill allows the Secretary of State's Securities Division to combine the losses of the victims in a securities fraud case, making it easier to reach the \$100,000 threshold.

The law also extends the statute of limitation for victims of securities fraud who are seeking restitution through civil suits.

Investors will now have three years from the time they learn of the fraud and five years from the time of the investment to file suit and seek damages.

Secretary of State Elaine F. Marshall believes that the law will send a clear message to anyone who might commit securities fraud.

"We want to serve notice on anyone who would engage in securities fraud that this is a serious crime and is going to be treated as such," she states.

North Carolina residents are encouraged to call the Secretary of State's Securities Division at 1-800-688-4507 before making any securities investment to find out whether the seller and the investment are properly registered with the State.

Board Meetings

November 24

December 19

Meetings of the Board are open to the public except, when under State law, some portions of the meetings are closed to the public.

Unless otherwise noted, meetings are held at the Board's office in Raleigh and begin at 10:00 a.m.

Comments

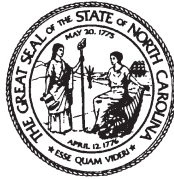
If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail at rnbrooks@bellsouth.net.

Certificates Issued

At its September 22, 2003, meeting, the Board approved the following certificate applications:

Craig Franklin Adcock	Christopher Michael Haas	Kristi Morris Pindell
Debra Hill Bedford	Angela Dawn Haney-Scott	William R. Pullano
Charles Mark Bokesch	David Leigh Hepner	Deborah Lea Quinn
William Maddison Brittain	Katherine Anna Hirschmann	Kristy Lynn Rice
Erin Wells Brown	Melinda Evans Hoggard	Stephen A. Roberts
Jerry Wayne Brown	Laura Michelle Howard	James J. Scheuer
Tanya Bullock	David Waldon Kerns	Ronnie Garland Seals, Jr.
William Joseph Carson	Yates Damon Lackey	Kenneth Stuart Shives
Hong Chen	Denise Lingenfelter	Dawn Michelle Simmons
John Marc Cleveland	Ricardo A. Lopez	Alana Marie Sine
Samuel Phillip Collins	Brent Winston Lundquist	Francisco R. Somarriba
Michael Wayne Cowin	Paul Wesley Mashburn	Mary Raechel Stevens
Angela Williams Crews	Arica NaJean Twiddy McCord	Barbara Ann Stewart
Jacqueline Michelle Crowe	Tracy Lynn McFee	Rodney Lee Thomas
Kathryn Maureen Donnick	Timothy M. McGovern	Tracey Anne Thompson
Sean Michael Doyle	Tracey L. McKoy	Philip Kingsley Titlestad
Lori Gillis Duke	Janice Annette McNeil	Lisa Carol Wagner
John Ashley Dunn	Jacqueline Rose Miller	Michael Dane Ward, Jr.
Dwayne Edward Eastham, II	Tracy Shawn Miller	Jon Watkins
Sara Lynn Fording	Maximo Mukelabai	James Alderman West, Jr.
Kyle Edward Foushee	Lillian Jean O'Connell	Thomas J. Whalen
Matthew Aaron Franklin	Tara Michelle Parker	Chun Wai "Jeffrey" Wong
Catherine Ellen Furr	Thoedore Louis Perrella	Patricia W. Zalusky-Taylor
Susan M. Gass		

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



RESOLUTION

WHEREAS, Barton W. Baldwin, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1994;

WHEREAS, during his tenure he served as Vice President of the Board, Chair of the Professional Standards Committee, and Member of the Personnel Committee;

WHEREAS, he has represented the Board and the profession through his service as Chair, Vice Chair, Director-at-Large, Regional Director, Chair and Member of numerous committees of the National Association of State Boards of Accountancy;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Barton W. Baldwin, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 22nd day of September 2003.

North Carolina State Board of
Certified Public Accountant Examiners

O. Charlie Chewning, Jr.
O. Charlie Chewning, Jr., CPA, President



Notice of Proposed Rule-Making Hearing

On November 24, 2003, the North Carolina State Board of CPA Examiners will conduct a public rule-making hearing to consider amending 21 NCAC 8N .0205, *Confidentiality*.

21 NCAC 8N .0205, *Confidentiality*, is proposed to be amended to read as follows:

.0205 CONFIDENTIALITY

(a) Nondisclosure. A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.

(b) Exceptions. This Rule shall not be construed:

(1) to relieve a CPA of any report obligations pertaining to Section .0400 of this Subchapter; or

(2) to affect in any way the CPA's compliance with a validly issued subpoena or summons enforceable by this Board or by order of a court; or

(3) to preclude the CPA from responding to any inquiry made by the AICPA Ethics Division or Trial Board, by a duly constituted investigative or disciplinary body of a state CPA society, or under state statutes; or

(4) to preclude the disclosure of confidential client information necessary for the peer review process or for any quality review program; or

(5) to preclude the CPA from assisting the Board in enforcing the accountancy statutes and rules; or

(6) to affect a CPA's disclosure of confidential information to state or federal authorities when the CPA concludes in good faith based upon professional judgment that a crime is being or is likely to be committed; or

(7) to affect a CPA's disclosure of confidential information when such disclosure is required by state or federal laws or regulations.

If you wish to comment on the proposed action, please submit your written comments to Robert N. Brooks, Executive Director, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605-2827.

If you prefer, you may send your written comments to Robert N. Brooks by e-mail to rnbrooks@bellsouth.net or by fax to (919) 733-4209.

All comments on the proposed action must be received by November 14, 2003.

The hearing will be conducted at the Board office (1101 Oberlin Road, Suite 104, Raleigh) and will begin at 10:00 a.m.

If you plan to attend the public rule-making hearing and/or present oral comments relevant to the proposed action, please notify Robert N. Brooks by 5:00 p.m. on November 14, 2003, so seating arrangements can be made.

Individuals who plan to present oral comments on the proposed action should indicate whether they will speak for or against the proposed action. Comments will be limited to 10 minutes per individual.

If you have questions regarding the rule-making process or the public rule-making hearing, please contact Robert N. Brooks by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

Moved? Changed Jobs? Let Us Know!

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

A "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail, fax, or e-mail the change(s) to Alice Steckenrider (alicegst@bellsouth.net).

CPA firms should mail, fax, or e-mail the change(s) to Martha Traina (mtraina@bellsouth.net).

Exam candidates are encouraged to notify the Board of any address changes. Candidates can mail, fax, or e-mail the changes to Phyllis Elliott (pwelliot@bellsouth.net).

Office Closed

The Board office will be closed on the following dates:

November 5-6
(Uniform CPA Exam)

November 10
(Veterans' Day)

November 27-28
(Thanksgiving)

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

09/16/03	Jane Copeland Rankin	Cary, NC
09/17/03	Charles Goddard McClure, Jr.	Raleigh, NC
09/17/03	Ming N.P. Tran	Hillsborough, NC
09/22/03	Matthew James Molbert	Charlotte, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

09/22/03	Nancy Caldwell Adams	Nashville, TN
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Board Policy Regarding Cheating on the Uniform CPA Examination

All Uniform CPA Examination candidates sitting for the exam in North Carolina are required to sign the following statement on cheating:

Any individual found to have engaged in conduct which subverts or attempts to subvert the accountancy licensing examination process may, at the discretion of the Board, have his or her scores on the licensing examination withheld and/or declared invalid, be disqualified from holding the CPA certification, and/or be subject to the imposition of other appropriate sanctions.

Conduct which subverts or attempts to subvert the accountancy licensing examination process includes, but is not limited to:

(1) Conduct which violates the standards of test administration, such as communicating with any other candidate during the administration of the licensing examination; copying answers from another candidate or permitting one's answers to be copied by another candidate during the administration of the licensing examination; having in one's possession during the administration of the licensing examination any books, notes, written or printed materials or data of any kind, other than the examination materials distributed.

(2) Conduct which violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the licensing examination; impersonating a candidate or having an impersonator take the licensing examination on another's behalf.

I have read and do understand this policy of the Board. I agree to comply with all written rules and instructions given during the administration of this examination.

If you have any questions regarding this policy, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425.

Cheating on the Uniform CPA Examination

The North Carolina State Board of CPA Examiners and the American Institute of CPAs Board of Examiners (AICPA BOE) regard cheating on the Uniform CPA Examination as a serious offense.

The Board and the AICPA BOE use a variety of tools and procedures to prevent candidates from cheating on the examination.

Proctors are trained to watch for unusual or suspicious behavior and incidents during the examination and to document the occurrence of any unusual activity.

Some actions that may be considered cheating include:

- falsifying credentials;
- copying answers from another candidate during the exam;
- helping another candidate during the exam;
- using unauthorized materials during the exam;
- unauthorized communication with an individual, in or out of the exam site, during the exam;
- taking written materials, notes, etc., into or out of the exam site; and
- divulging exam information in violation of the nondisclosed exam policies.

In addition, during the grading process, the AICPA Advisory Grading Service instructs graders to report all cases of unusually similar responses.

After grading is complete, the Advisory Grading Service compiles a report, the "90% Similarity Report," which identifies candidates whose patterns of answers are unusually similar and forwards the report to the Board.

The Board may use this report to support an existing investigation into possible cheating or to initiate such an investigation.

21 NCAC 8F .0111, *Ineligibility due to Violation of Accountancy Act*, states, "a person may not be eligible to take the CPA examination or receive the North

Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute violation of General Statutes Chapter 93 or the Rules of Professional Ethics and Conduct."

If the Board determines that a candidate has cheated, the candidate will be subject to a variety of penalties, including, but not limited to, invalidation of grades and disqualification from subsequent exam administrations.

In cases where cheating is discovered after a candidate has obtained his or her CPA certificate, the Board may permanently revoke the certificate.

November 2003 Exam Schedule

The November 2003 Uniform CPA Examination will be administered at the Raleigh Convention and Conference Center in Raleigh. The schedule is as follows:

Business Law & Professional Responsibilities (LPR)

Wednesday, Nov. 5, 2003
9:00 a.m. - 12:00 noon

Auditing (AUD)

Wednesday, Nov. 5, 2003
1:30 p.m. - 6:00 p.m.

Accounting & Reporting (ARE)

Thursday, Nov. 6, 2003
8:30 a.m. - 12:00 noon

Financial Accounting & Reporting (FARE)

Thursday, Nov. 6, 2003
1:30 p.m. - 6:00 p.m.

For additional information about the Uniform CPA Examination, please visit the Board's web site (www.cpaboard.state.nc.us).

www.cpaboard.state.nc.us



State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle

Certificate No. _____ Send Mail to ____ Home ____ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. () _____ Home () _____

Bus. fax () _____ E-mail Address _____

Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: (919) 733-4209